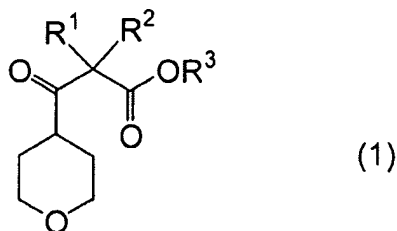


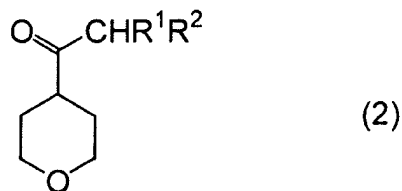
**AMENDMENTS TO THE CLAIMS**

1. (Withdrawn) A process for preparing an alkyl 3-(4-tetrahydropyranyl)-3-oxopropanoate compound represented by the formula (1):

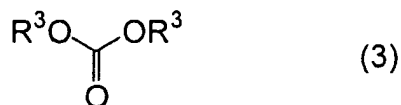


wherein  $R^1$  and  $R^2$  may be the same or different from each other, and represent a group which does not participate in the reaction, and  $R^1$  and  $R^2$  may be bonded to form a ring, and the ring may contain a hetero atom(s), and  $R^3$  represents a hydrocarbon group,

which comprises reacting 4-acetyltetrahydropyran represented by the formula (2):



wherein  $R^1$  and  $R^2$  have the same meanings as defined above,  
and a carbonic acid diester represented by the formula (3):



wherein  $R^3$  has the same meanings as defined above, and two  $R^3$ 's may be bonded to each other to form a ring,

in the presence of a base.

2. (Withdrawn) The process according to Claim 1, wherein  $R^1$  and  $R^2$  may be the same or different from each other, and represent at least one selected from the group consisting of a hydrogen atom; a methyl group, an ethyl group, a propyl group, a butyl group, a pentyl group, a hexyl group, a heptyl group, an octyl group, a nonyl group, a decyl group, a undecyl group, a dodecyl group, a tridecyl group, a tetradecyl group, a pentadecyl group; a benzyl group, a phenethyl group; a phenyl group, a tolyl group; a methoxy group, an ethoxy group, a propoxy group; a benzyloxy group, a phenethyloxy group; a phenoxy group; a formyl group, an acetyl group, a propionyl group, a benzoyl group; a formyloxy group, an acetoxy group, a benzoyloxy group; fluorine atom, a chlorine atom, a bromine atom and an iodine atom, and  $R^3$  is the same or different from each other, and each represent at least one selected from the group consisting of a methyl group, an ethyl group, a propyl group, a butyl group, a pentyl group, a hexyl group, a heptyl group, an octyl group, a nonyl group, a decyl group, a benzyl group, a phenethyl group, a phenyl group, a naphthyl group and an anthryl group.

3. (Withdrawn) The process according to Claim 1, wherein an amount of the carbonic acid diester to be used is 1.0 to 50 mol based on 1 mol of the 4-acetyltetrahydropyran.

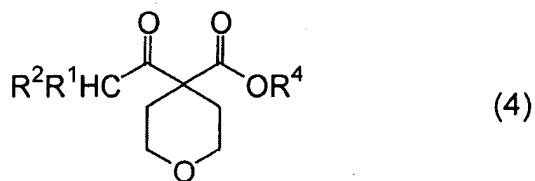
4. (Withdrawn) The process according to Claim 1, wherein the base is at least one selected from the group consisting of sodium hydride; sodium methoxide, sodium ethoxide, sodium n-propoxide, sodium isopropoxide, sodium n-butoxide, sodium tert-butoxide, potassium methoxide, potassium ethoxide, potassium n-propoxide, potassium isopropoxide, potassium n-

butoxide, potassium tert-butoxide; sodium carbonate, potassium carbonate; sodium hydrogen carbonate, potassium hydrogen carbonate; sodium hydroxide, and potassium hydroxide.

5. (Withdrawn) The process according to Claim 1, wherein an amount of the base to be used is 0.1 to 10 mol based on 1 mol of the 4-acyltetrahydropyran.

6. (Withdrawn) The process according to Claim 1, wherein the reaction is carried out by mixing 4-acyltetrahydropyran, the carbonic acid diester and the base with stirring at 20 to 150°C.

7. (Withdrawn) The process for preparing the alkyl 3-(4-tetrahydropyranyl)-3-oxopropanoate compound according to Claim 1, wherein the 4-acyltetrahydropyran represented by the formula (2) is obtained by subjecting 4-acyl-4-alkoxycarbonyltetrahydropyran represented by the formula (4):

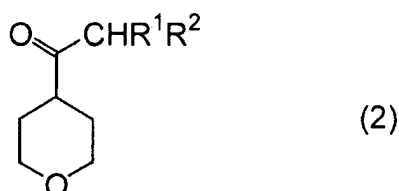


wherein R<sup>1</sup> and R<sup>2</sup> have the same meanings as defined above, R<sup>4</sup> represents an alkyl group,  
to decarboxylation in the presence of an acid.

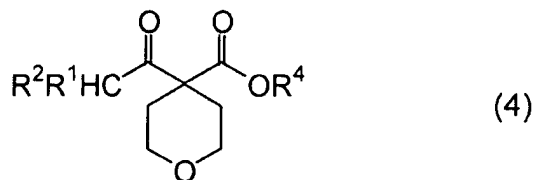
8. (Withdrawn) The process according to Claim 7, wherein the acid is hydrochloric acid or sulfuric acid.

9. (Withdrawn) The process according to Claim 7, wherein the decarboxylation is carried out at a temperature of 90 to 140°C.

10. (Currently amended) A process for preparing 4-acyltetrahydropyran represented by the formula (2):



wherein R<sup>1</sup> and R<sup>2</sup> may be the same or different from each other, and represent a group which does not participate in the reaction, and R<sup>1</sup> and R<sup>2</sup> may be bonded to form a ring, and the ring may contain a hetero atom(s), which comprises subjecting 4-acyl-4-alkoxycarbonyltetrahydropyran represented by the formula (4):

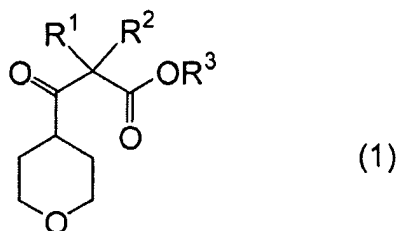


wherein R<sup>1</sup> and R<sup>2</sup> have the same meanings as defined above, and R<sup>4</sup> represents an alkyl group, to decarboxylation in the presence of ~~an acid~~ a mineral acid.

11. (**Currently amended**) The process according to Claim 10, wherein the mineral acid is hydrochloric acid or sulfuric acid.

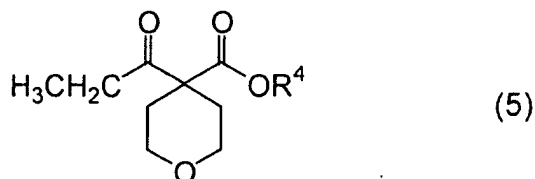
12. (Original) The process according to Claim 10, wherein the decarboxylation is carried out at a temperature of 90 to 140°C.

13. (Withdrawn) An alkyl 3-(4-tetrahydropyranyl)-3-oxopropanoate compound represented by the formula (1):



wherein  $R^1$  and  $R^2$  may be the same or different from each other, and represent a group which does not participate in the reaction, and  $R^3$  represents a hydrocarbon group.

14. (Withdrawn) A 4-propionyl-4-alkoxytetrahydropyran represented by the formula (5):



wherein  $R^4$  has the same meaning as defined above.

15. (Withdrawn) The 4-propionyl-4-alkoxytetrahydropyran according to Claim 14, wherein R<sup>4</sup> is a methyl group.

16. (New) The process according to Claim 10, wherein R<sup>1</sup> and R<sup>2</sup> may be the same or different from each other, and each represents one selected from the group consisting of a hydrogen atom; a methyl group, an ethyl group, a propyl group, a butyl group, a pentyl group, a hexyl group, a heptyl group, an octyl group, a nonyl group, a decyl group, an undecyl group, a dodecyl group, a tridecyl group, a tetradecyl group, a pentadecyl group; a benzyl group, a phenethyl group; a phenyl group, a tolyl group; a methoxy group, an ethoxy group, a propoxy group; a benzyloxy group, a phenethyloxy group; a phenoxy group; a formyl group, an acetyl group, a propionyl group, a benzoyl group; a formyloxy group, an acetoxo group, a benzoyloxy group; a fluorine atom, a chlorine atom, a bromine atom and an iodine atom.

17. (New) The process according to Claim 10, wherein R<sup>4</sup> is a linear or branched alkyl group having 1 to 6 carbon atoms.

18. (New) The process according to Claim 10, wherein the compound of the formula (4) is selected from the group consisting of 4-acetyl-4-methoxycarbonyltetrahydropyran and 4-propionyl-4-methoxycarbonyltetrahydropyran.

19. (New) The process according to Claim 10, wherein the compound of the formula (2) is selected from the group consisting of 4-acetyltetrahydropyran and 4-propionyltetrahydropyran.

20. (New) The process according to Claim 10, wherein an amount of the mineral acid is 0.1 to 20 mol based on 1 mol of the 4-acyl-4-alkoxycarbonyltetrahydropyran.

21. (New) The process according to Claim 10, wherein an amount of the mineral acid is 1 to 10 mol based on 1 mol of the 4-acyl-4-alkoxycarbonyltetrahydropyran.

22. (New) The process according to Claim 10, wherein the reaction is carried out in the presence of a solvent.

23. (New) The process according to Claim 22, wherein the solvent is selected from the group consisting of water; an alcohol; an amide; an urea; an ether; an aliphatic hydrocarbon; and an aromatic hydrocarbon.

24. (New) The process according to Claim 22, wherein the solvent is selected from the group consisting of water; methanol, ethanol, isopropyl alcohol, t-butyl alcohol, N,N-dimethylformamide, N-methylpyrrolidone, N,N'-dimethylimidazolidinone, tetrahydrofuran, hexane, heptane, toluene and xylene.

25. (New) The process according to Claim 22, wherein an amount of the solvent is 3 to 10 ml based on 1 g of the 4-acyl-4-alkoxycarbonyltetrahydropyran.